



**Testimony  
Betsy Gara  
Executive Director  
Connecticut Council of Small Towns  
Before the Commerce Committee  
March 10, 2016**

**OPPOSE – SB-397 - AN ACT CONCERNING A MUNICIPAL OPTION FOR  
PROPERTY TAX ABATEMENTS FOR ARTS AND CULTURE**

The Connecticut Council of Small Towns (COST) opposes SB-397 which would create yet another local option property tax exemption/abatement.

Given the ongoing fiscal challenges facing municipalities, the state must refrain from mandating additional property tax exemptions, including municipal option tax exemptions, which undermine the ability of towns to provide critical programs and services to residents and shift more of the burden onto the backs of other property taxpayers.

Although municipal officials support the arts and other cultural activities, a municipal option property tax abatement is the wrong mechanism for supporting these activities. Property taxpayers already shoulder the burden for funding education, public safety, transportation and other local services. It is unfair to enact legislation that will pressure towns to add to this burden through another property tax abatement program.

COST urges lawmakers to oppose SB-397 and pursue other options for supporting the arts and cultural activities.